

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

1. There is no competent relevant evidence in this case tending to prove that defendant Joginder Singh Sahni participated in any conspiracy to defraud plaintiffs.

2. There is no competent relevant evidence in this case tending to prove that defendant Dawood Tajuddin Parkar participated in any conspiracy to defraud plaintiffs.

3. There is no competent relevant evidence in this case tending to prove that defendant Help Line Collection Co. participated in any conspiracy to defraud plaintiffs.

Dated: New York, N.Y.
March 30, 2009



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